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सत्यमेव जयते

The Gujarat Government Gazette

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

AGRICULTURE, FARMERS WELFARE AND CO-OPERATION DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 3rd September, 2025

GUJARAT CO-OPERATIVE SOCIETIES ACT, 1961.

No. GHKH/140/2025/ACD/AMR/e-file/2/2022/2771/CHH:- The following draft of rules which is proposed to be issued under section 168 of the Gujarat Co-operative Societies Act, 1961 (Guj. X of 1962), is hereby published as required by sub-section (3) of section 168 of the said Act for information of all persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration by the Government of Gujarat on or after the expiry of thirty days from the date of publication of this notification in the *Official Gazette*.

2. Any objection or suggestion which may be received by the Secretary Agriculture, Farmers Welfare and Co-operation Department, Sachivalaya, Gandhinagar from any person with respect to the said draft rules on or before the expiry of the aforesaid period, will be considered by the Government.

DRAFT NOTIFICATION

GUJARAT CO-OPERATIVE SOCIETIES ACT, 1961.

No. GHKH/140/2025/ACD/AMR/e-file/2/2022/2771/CHH:- In exercise of the powers conferred by section 168 of the Gujarat Co-operative Societies Act,1961 (Guj. X of 1962), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Co-operative Societies Rules,1965, namely:-

1. (1) These rules may be called the Gujarat Co-operative Societies (2nd Amendment) Rules, 2025.

(2) They shall come into force on the date of their publication in the *Official Gazette*.

2. In the Gujarat Co-operative Societies Rules, 1965, in rule 38(A), for the existing SCHEDULE-A, the following SCHEDULE-A shall be substituted, namely:-

SCHEDULE-A

(see rule 38-A)

Scales of audit fees for Co-operative Societies

<table>
<tr>
<td>1</td>
<td>(1) Service Credit Co-operative Societies
(2) Multipurpose Credit Co-operative Societies
(3) Agricultural Credit Co-operative Societies (PACS)
(4) Farmers Service Societies, / Large Sized Agriculture multi-purpose societies (LAMPS)</td>
<td>
<table>
<tr><th>As per annual trail Balance sheet (Rs. In lakh)</th><th>Rs.</th></tr>
<tr><td>Up to 25</td><td>2500</td></tr>
<tr><td>Above 25 - up to 100</td><td>7000</td></tr>
<tr><td>Above 100 – up to 250</td><td>15000</td></tr>
<tr><td>Above 250 - up to 500</td><td>20000</td></tr>
<tr><td>Above 500 - up to 1000</td><td>25000</td></tr>
<tr><td>Above 1000</td><td>30000</td></tr>
</table>
For Primary Co-operative Societies the minimum Audit fee Chargeable shall be Rs.2500/- and the maximum of Rs. 30000/-.
</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>(1) District Co-operative Banks
(2) State Co-operative Banks
(3) Any other Central Co-operative Societies doing credit business.</td>
<td>These Co-operative Institutions are audited by CA/CA firms on the approved panel of NABARD. The audit fee is negotiated between the Co-operative Institutions and the auditor, and there is no need to make a new provision.</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Gujarat State Co-operative Land Development Bank.</td>
<td>
<table>
<tr><th>As per annual working capital, (Rs. In lakh)</th><th>Rs.</th></tr>
<tr><td>Up to 100</td><td>2,00,000</td></tr>
<tr><td>Above 100 – up to 500</td><td>5,00,000</td></tr>
<tr><td>Above 500 – up to 1000</td><td>10,00,000</td></tr>
<tr><td>Above 1000- up to 1500</td><td>12,50,000</td></tr>
<tr><td>Above 1500</td><td>15,00,000</td></tr>
</table>
The total amount calculated as per the rate of maximum audit fee or the Actual Administrative Expenses amount whichever is higher.
</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Societies Other than sales Co-operative Societies
(1) Agricultural Farming Societies
(2) Poultry Co-operative Societies.
(3) Co-operative Lift Irrigation Societies.
(4) In addition any other Societies doing such business for which audit fees have not been prescribed independently.</td>
<td>
<table>
<tr><th>As per annual trail Balance sheet (Rs. In lakh)</th><th>Primary level Rs.</th><th>Taluka / District Level Rs.</th><th>State Level Rs.</th></tr>
<tr><td>Up to 25</td><td>2500</td><td rowspan="2">10000</td><td rowspan="2">15000</td></tr>
<tr><td>Above 25 – up to 100</td><td>7000</td></tr>
<tr><td>Above 100 – up to 250</td><td>15000</td><td>22000</td><td>34000</td></tr>
<tr><td>Above 250 – up to 500</td><td>20000</td><td>35000</td><td>59000</td></tr>
<tr><td>Above 500 – up to 1000</td><td>25000</td><td>40000</td><td>84000</td></tr>
<tr><td>Above 1000 –up to 5000</td><td>30000</td><td>48000</td><td>163000</td></tr>
</table>
</td>
<td>Collective/ Community/ Joint Farming Societies/ Livestock Societies/ Ganotiya Societies and Irrigation Societies shall be exempted from payment of audit fee for three years after registration.</td>
</tr>
</table>

<table>
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<table>
<tr><td>Above 5000 –up to 10000</td><td>Maximum 30000</td><td>50000</td><td>188000</td></tr>
<tr><td>Above 10000</td><td></td><td>Maximum 50000</td><td>200000</td></tr>
</table>
For Primary Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.2500/- and the maximum of Rs.30000/-.
For Taluka / District Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.10000/- and the maximum-50000.
For State Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.15000/-and the maximum of Rs.200000.
</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>(1) Taluka Purchase - Sale Unions
(2) District Co-Operative Purchase and Sale Unions,
(3) State Co- Operative marketing federation.
(4) Fruits and vegetable growers and sale societies and other Societies & unions doing such type of business.</td>
<td>
<table>
<tr><td>As per annual trail Balance sheet (Rs. In lakh)</td><td>Primary level Rs.</td><td>Taluka / District Level Rs.</td><td>State Level Rs.</td></tr>
<tr><td>Up to 25</td><td>2500</td><td rowspan="2">10000</td><td rowspan="2">15000</td></tr>
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For State Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.15000/-and the maximum of Rs.200000/- .
</td>
<td>Note:
For State Co-operative Marketing Federation Rs.20,00,000 amount calculated as Audit fee or Actual Administrative Expenses amount whichever is higher.</td>
</tr>
<tr>
<td>6</td>
<td>(1) Primary Milk Products Co-Operative Societies (three years old)
(2) District Co-Operative Milk Producers Union.
(3) Gujarat State Co-Operative Milk Marketing Federation,
and other societies doing such type of Business.</td>
<td>
For Primary Milk Products Co. Operative Societies
<table>
<tr><td>As per annual turnover (Rs. In lakh)</td><td>Rs.</td></tr>
<tr><td>Up to 25</td><td>2500</td></tr>
<tr><td>Above 25 -up to 100</td><td>7000</td></tr>
<tr><td>Above 100 – up to 250</td><td>15000</td></tr>
<tr><td>Above 250- up to 500</td><td>20000</td></tr>
<tr><td>Above 500- up to 1000</td><td>25000</td></tr>
<tr><td>Above 1000</td><td>30000</td></tr>
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<table>
<tr>
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<td>
For District Co. Operative Milk Producers Union.
<table>
<tr><td>As per annual turnover (Rs. In crore)</td><td>Rs.</td></tr>
<tr><td>Up to 50</td><td>60000</td></tr>
<tr><td>Above50- up to 100</td><td>1,00,000</td></tr>
<tr><td>Above100- up to 500</td><td>3,50,000</td></tr>
<tr><td>Above 500- up to1000</td><td>8,00,000</td></tr>
<tr><td>Above 1000- up to 5000</td><td>14,00,000</td></tr>
<tr><td>Above 5000</td><td>20,00,000</td></tr>
</table>
Gujarat State Co-operative Milk Marketing Federation
<table>
<tr><td>As per annual turnover (Rs. In crore)</td><td>Rs.</td></tr>
<tr><td>up to 5000</td><td>5,00,000</td></tr>
<tr><td>Above 5000-up to 20000</td><td>11,00,000</td></tr>
<tr><td>Above 20000-up to 50000</td><td>15,00,000</td></tr>
<tr><td>Above 50000</td><td>20,00,000</td></tr>
</table>
maximum:- Total amount calculated as per above rate or Actual Administrative Expenses amount whichever is higher.

When financial audit of District Cooperative Milk Producers Unions and Milk Marketing Federation is done by CA, the rates of audit fee shall be as follows.
<table>
<tr><td>Type of Society</td><td>Turnover (Rs. in Crore)</td><td>fee (Rs.in lakh)</td></tr>
<tr><td rowspan="6">District Co-operative Milk Product Unions</td><td>Up to Rs.300/-</td><td>Rs. 2/-</td></tr>
<tr><td>Above Rs.300/- up to Rs.500/-</td><td>Rs. 4/-</td></tr>
<tr><td>Above Rs.500/- up to Rs.1000/-</td><td>Rs. 9/-</td></tr>
<tr><td>Above Rs.1000/- up to Rs.5000/-</td><td>Rs. 21/-</td></tr>
<tr><td>Above Rs.5000/- up to Rs.10,000/-</td><td>Rs. 31/-</td></tr>
<tr><td>Above Rs.10,000/-</td><td>Rs. 40/-</td></tr>
<tr><td rowspan="3">Gujarat Co-operative Milk Marketing Federation.</td><td>up to Rs.10000/-</td><td>Rs. 10/-</td></tr>
<tr><td>Above Rs.10,000/- up to Rs.50,000/-</td><td>Rs. 50/-</td></tr>
<tr><td>Above Rs.50,000/-</td><td>Rs. 75/-</td></tr>
</table>
</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>(1) Cotton Sale Co-operative Societies.
(2) Cotton ginning and Pressings Co-operative Societies.
(3) Co-operative rice mills.
(4) Co-operative oil mills.
(5) Cotton Marketing Federation.
(6) Oil Seeds Federations.
(7) Rice Mills Federation and other societies doing such type of business.</td>
<td>
<table>
<tr><td>As per annual trail Balance sheet (Rs. In lakh)</td><td>Primary level Rs.</td><td>Taluka / District Level Rs.</td><td>State Level Rs.</td></tr>
<tr><td>Up to 25</td><td>2500</td><td rowspan="2">10000</td><td rowspan="2">15000</td></tr>
<tr><td>Above 25 – up to 100</td><td>7000</td></tr>
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For State Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.15000/- and the maximum of Rs.200000/-.
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<tr>
<td>8</td>
<td>(1) Agricultural Produce/Market Committees A.P.M.C.</td>
<td>1. A - class
minimum Rs. 30,000/- and where the income would be above Rs.100/- lakhs, Additional rate of Rs.500/- for each lakhs but maximum of Rs.1,00,000/-.
2. B - Class
minimum Rs. 17,000/- and where the income would be above Rs.75/- lakhs, Additional rate of Rs.500/- for each lakhs.
3. C- class
minimum Rs. 5,000/- and where the income would be above Rs.50/- lakhs, Additional rate of Rs.500/- for each lakhs.
4. D class
Rs.3000/-.</td>
<td></td>
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<tr>
<td>9</td>
<td>(1) Urban Credit Co-operative Societies / Credit and Saving Co-operative Societies (Credit Societies).
(2) Salary Earners Employees Co-operative Credit Societies.
(3) Factory Workers Co-operative Credit Societies.</td>
<td>
<table>
<tr><th>As per annual trail Balance sheet (Rs. In lakh)</th><th>Primary level Rs.</th><th>Taluka / District Level Rs.</th><th>State Level Rs.</th></tr>
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<table>
<tr><td></td><td></td><td>For Taluka / District Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.10000/- and the maximum of Rs.50000/-.
For State Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.15000/- and the maximum of RS.200000/-.</td><td></td></tr>
<tr><td>10</td><td>Urban Co-operative banks.</td><td><table><tr><th>As per the Advance made by bank</th><th>Audit fee rate</th></tr><tr><td>(1) up to advances of Rs. 5.00/- Crore</td><td>Rs.40,000/-</td></tr><tr><td>(2) Advances above of Rs. 5.00/- Crore up to Rs.25.00/- Crores</td><td>Rs. 40,000/- + Rs.1500 (Advance in Crore- Rs.5/- crore)</td></tr><tr><td>(3) Advances above of Rs. Rs.25.00/- Crores and Above</td><td>Rs. 70,000/- + Rs.1000 (Advance in crore- Rs.25/- in Crores)</td></tr></table>minimum Rs.40,000/- maximum Rs.3,00,000/-.</td><td></td></tr>
<tr><td>11</td><td>Gujarat State Co-operative Housing Finance Societies and other societies doing such type of business, for which separate audit fee rate has not been fixed.</td><td><table><tr><th>As per annual turnover, (Rs. In crore)</th><th>Rs.</th></tr><tr><td>Up to 10</td><td>50000</td></tr><tr><td>Above 10- up to 50</td><td>1,00,000</td></tr><tr><td>Above 50- up to 100</td><td>1,50,000</td></tr><tr><td>Above 100- up to 500</td><td>3,00,000</td></tr><tr><td>Above 500- up to 1000</td><td>6,00,000</td></tr><tr><td>Above 1000- up to 10000</td><td>10,00,000</td></tr><tr><td>Above 10000</td><td>15,00,000</td></tr></table>maximum:- Total amount calculated as per above rate or Actual Administrative Expenses amount whichever is higher.</td><td></td></tr>
<tr><td>12</td><td>(1) Primary Fisheries Coop. Societies.
(2) Gujarat State Central Co-operative Fisheries Associations and other such types of non-agricultural non-credit societies, for which separate audit fee rates are not prescribed independently.</td><td><table><tr><th>As per annual trail Balance sheet (Rs. In lakh)</th><th>Primary level Rs.</th><th>Taluka / District Level Rs.</th><th>State Level Rs.</th></tr><tr><td>Up to 25</td><td>2500</td><td rowspan="2">10000</td><td rowspan="2">15000</td></tr><tr><td>Above 25 – up to 100</td><td>7000</td></tr><tr><td>Above 100 – up to 250</td><td>15000</td><td>22000</td><td>34000</td></tr><tr><td>Above 250 – up to 500</td><td>20000</td><td>35000</td><td>59000</td></tr><tr><td>Above 500 – up to 1000</td><td>25000</td><td>40000</td><td>84000</td></tr><tr><td>Above 1000 – up to 5000</td><td>30000</td><td>48000</td><td>163000</td></tr><tr><td>Above 5000 – up to 10000</td><td>Maximum 30000</td><td>50000</td><td>188000</td></tr><tr><td>Above 10000</td><td></td><td>Maximum 50000</td><td>200000</td></tr></table></td><td></td></tr>
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For Taluka / District Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.10000/- the maximum of Rs.50000/-.

For State Level Co-operative Societies the minimum Audit fee chargeable shall be minimum Rs.15000/- the maximum of Rs. 200000/-.</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>(1) Labour 's Co-operative Societies and any other such types of societies doing such business.
(2) Forest Labour 's Co-operative Societies.</td>
<td>
<table>
<tr><th>As per annual trail Balance sheet (Rs. In lakh)</th><th>Primary level Rs.</th><th>Taluka / District Level Rs.</th><th>State Level Rs.</th></tr>
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For State Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.15000/- and maximum of Rs.200000/-.
</td>
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<tr>
<td>14</td>
<td>(1) Primary Consumer' s Co-operative Societies.
(2) Central Co-operative Consumer Stores.
(3) State Co-operative Consumer Federations and any other Societies doing such type of business.</td>
<td>
<table>
<tr><th>As per annual turnover (Rs. In lakh)</th><th>Primary level Rs.</th><th>Taluka / District Level Rs.</th><th>State Level Rs.</th></tr>
<tr><td>Up to 25</td><td>2500</td><td rowspan="2">10000</td><td rowspan="2">15000</td></tr>
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<tr><td>Above 250- up to 500</td><td>20000</td><td>35000</td><td>59000</td></tr>
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</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>(1) Co-operative Housing Societies.
(Including Housing Service Co-operative Societies.)</td>
<td>(1) At village(Rural) level…….Rs.50/- per member.
(2) For societies in the area of Nagar Palika/Nagar Panchayat… Rs.100/- per member.
(3) For societies Which are situated in Municipal Corporation area/ Urban development Authorities…Rs.150/- per member,
(A) For village (Rural) level - minimum Rs.2500/- maximum Rs.15000/-.
(B) For Nagar Palika/Nagar Panchayat Area. minimum Rs.5,000/- maximum Rs.20,000/-.
(C) For Societies in Municipal Corporation area/ Urban development Authorities. minimum Rs.10,000/- maximum Rs.35,000/-.</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>(1) District Co-operative Unions.
(2) State Co-operative Unions of the Societies doing educational work (Udayabhansinghji Regional Institute of Co-operative Management).</td>
<td>
<table>
<tr><td>On education Contribution Fund and other income received (Rs.in lakh)</td><td>District level Rs.</td><td>State level Rs.</td></tr>
<tr><td>Up to 100</td><td>10,000</td><td>15,000</td></tr>
<tr><td>Above 100- up to 250</td><td>22000</td><td>34000</td></tr>
<tr><td>Above 250- up to 500</td><td>35000</td><td>59000</td></tr>
<tr><td>Above 500- up to 1000</td><td>40000</td><td>84000</td></tr>
<tr><td>Above 1000- up to 5000</td><td>48000</td><td>163000</td></tr>
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<td>(Note:-
A Newly registered co-operative Union shall be exempted from audit fee for the first five years.)</td>
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<table>
<tr><td>Above 5000- up to 10000</td><td>50000</td><td>188000</td></tr>
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For State Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.15000/- and the maximum of Rs.200000/-.
</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Federal Societies
Federation of Co-operative Societies.</td>
<td>
Federations of any class of co-operative societies, which carry out the work of co-ordination and supervision etc. over affiliated societies and are not doing any profit-making business, and not included in above federal societies, audit fee as below;
<table>
<tr><th>As per annual trail Balance sheet (Rs.in lakh)</th><th>Rs.</th></tr>
<tr><td>Up to 25</td><td>2500</td></tr>
<tr><td>Above 25 -up to 100</td><td>7000</td></tr>
<tr><td>Above 100 – up to 250</td><td>15000</td></tr>
<tr><td>Above 250- up to 500</td><td>20000</td></tr>
<tr><td>Above 500- up to 1000</td><td>25000</td></tr>
<tr><td>Above 1000</td><td>30000</td></tr>
</table>
</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Societies in Liquidation.

For urban co-operative bank under Liquidation</td>
<td>
(a) For Primary Societies
minimum Rs.500/-
(b) For Taluka/ District Level Societies.
minimum Rs.3000/-
(c) For State Level Societies.
Minimum Rs.5000/-.
<table>
<tr><th>As per annual recovery by bank (Rs. in Crore)</th><th>Audit fee in Rs.</th></tr>
<tr><td>up to Rs. 2</td><td>15,000</td></tr>
<tr><td>Above 2 - up to 3</td><td>20,000</td></tr>
<tr><td>Above 3</td><td>25000</td></tr>
</table>
</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Industrial Co-operative Estates.
(A) Ware Housing Societies
(B) Trade Co-operative Complexes. (Societies)
(C) Industrial Co-operative Societies/ Weavers Co-operative Societies.</td>
<td>
<table>
<tr><th>As per annual turnover (Rs. In lakh)</th><th>Primary level (Rs.)</th><th>Taluka / District Level (Rs.)</th><th>State Level (Rs.)</th></tr>
<tr><td>Up to 25</td><td>2500</td><td rowspan="2">10000</td><td rowspan="2">15000</td></tr>
<tr><td>Above 25 - up to 100</td><td>7000</td></tr>
<tr><td>Above 100 – up to 250</td><td>15000</td><td>22000</td><td>34000</td></tr>
</table>
</td>
<td></td>
</tr>
</table>

		Above 250-up to 500	20000	35000	59000	
		Above 500-up to 1000	25000	40000	84000	
		Above 1000-up to 5000	30000	48000	163000	
		Above 5000-up to 10000	Maximum 30000	50000	188000	
		Above 10000		Maximum 50000	200000	
		For Primary Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.2500/- and the maximum of Rs. 30000/-. For Taluka / District Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.10000/- and the maximum of Rs.50000/-. For State Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.15000/- and the maximum of Rs.200000/-.				
20	Transport Co-operative Societies. (1) Primary Societies (2) Taluka / District / State Level Societies/Associations/ Federations.	As per income of Transportation received. (Rs. In lakh)	Primary level Rs.	Taluka / District Level Rs.	State Level Rs.	
		Up to 25	2500	10000	15000	
		Above 25 - up to 100	7000			
		Above 100 – up to 250	15000	22000	34000	
		Above 250-up to 500	20000	35000	59000	
		Above 500-up to 1000	25000	40000	84000	
		Above 1000-up to 5000	30000	48000	163000	
		Above 5000-up to 10000	Maximum 30000	50000	188000	
		Above 10000		Maximum 50000	200000	
		For Primary Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.2500/- and the maximum of Rs.30000/-. For Taluka / District Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.10000/- and the maximum of Rs.50000/-. For State Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.15000/- and the maximum of Rs.200000/-.				

<table>
<tr>
<td>21</td>
<td>Other Co-operative societies doing such Business for which audit fees have not been prescribed independently.</td>
<td>
<table>
<tr><th>As per annual turnover (Rs. In lakh)</th><th>Primary level Rs.</th><th>Taluka / District Level Rs.</th><th>State Level Rs.</th></tr>
<tr><td>Up to 25</td><td>2500</td><td rowspan="2">10000</td><td rowspan="2">15000</td></tr>
<tr><td>Above 25 – up to 100</td><td>7000</td></tr>
<tr><td>Above 100 – up to 250</td><td>15000</td><td>22000</td><td>34000</td></tr>
<tr><td>Above 250- up to 500</td><td>20000</td><td>35000</td><td>59000</td></tr>
<tr><td>Above 500- up to 1000</td><td>25000</td><td>40000</td><td>84000</td></tr>
<tr><td>Above 1000- up to 5000</td><td>30000</td><td>48000</td><td>163000</td></tr>
<tr><td>Above 5000- up to 10000</td><td>Maximum 30000</td><td>50000</td><td>188000</td></tr>
<tr><td>Above 10000</td><td></td><td>Maximum 50000</td><td>200000</td></tr>
</table>
For Primary Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.2500/- and the maximum of Rs.30000/-.
For Taluka / District Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.10000/- and the maximum of Rs.50000/-.
For State Level Co-operative Societies the minimum Audit fee chargeable shall be Rs.15000/- and the maximum of Rs.200000/-.
</td>
<td></td>
</tr>
</table>

Note:-

(1) Working capital means the sum of accumulated losses, investments and fixed assets after deducting accumulated losses from the total assets.

(2) Turnover means total sales (inclusive of all taxes) - (sales return + sales discount).

(3) Annual Trail Balance sheet means the sum of the gross balance of deposits or borrowings of financial transactions ending on 31st March.

(4) Actual Administrative Expenses means the salary allowances of the audit organization allocated for audit work, T.A. and total expenditure including office expenses.

(5) Total income means sum of all income during the year.

(6) Primary Level Societies means Co-operative Societies whose area of operation is less than that of Taluka level.

(7) Taluka level societies means Co-operative societies whose area of operation is less than that of District level.

(8) District level societies means Co-operative societies whose scope is less than that of the State level.

(9) State-level co-operatives means Co-operative societies whose area of operation is the whole of the State.

(10) Which audit fee shall be levied on the working fund / balance / date of the societies at the end of that financial year.

(11) In the case of Co-operative Societies allotted to the Chartered Accountants / Certified auditors on the Panel in the amount of audit fee to them. All rents-allowances and other expenses payable shall be included such rents-allowances or any other expenses It will not be assessed separately.

(12) In organizations where continuous and concurrent audit practices are in place, the establishment expenditure for continuous and concurrent audits for that institution shall be instituted Indeed, the administrative expenses, considered as audit fees, will have to be deposited in the Government at the appropriate head.".

By order and in the name of the Governor of Gujarat,

KULDEEP MAKWANA,

Deputy Secretary to Government.

Signature Not Verified
Signed by:BHOLUSINGH G THAKUR
Date: 2025.09.06 15:11:19 +05:30
Reason: Validate Document
Location: Government Central Press, Gandhinagar